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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

Rules and Orders (Other than those published in Parts I, I-A, and I-L) made by the Government of Gujarat under the Gujarat Acts

FINANCE DEPARTMENT

NOTIFICATION

No. 18/2025- State Tax (Rate)

Gandhinagar, 12th November, 2025

GUJARAT GOODS AND SERVICES TAX ACT, 2017.

No. (GHN-79)/GST-2025/S.11(1)(87)/GST Cell:- In exercise of the powers conferred by sub-section (1) of section 11 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on the recommendations of the Goods and Service Tax Council, hereby makes the following further amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-129)GST-2018/S.11(1)(37)-TH dated the 31st December, 2018 being Notification No.26/2018-State Tax (Rate), namely: -

In the said notification, in the Explanation, for clause (c), the following clause shall be substituted, namely: -

"(c) "Nominated Agency" means entities mentioned in Lists 13, 14 and 15 appended to Table I of Notification No. 45/2025-Customs, dated the 24th October, 2025 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i);"

2. This notification shall come into force on the 1st day of November, 2025

By order and in the name of the Governor of Gujarat,

DR. NISARG JOSHI,

Deputy Secretary to Government.

Government Central Press, Gandhinagar.

Signature Not Verified
Signed by : BHOLUSINGH G THAKUR
Senior Manager
Government Central Press, Gandhinagar
Date : 2025.11.15 09:48:42 IST